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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

**ROCHE BAY PUBLIC
LIMITED COMPANY**

Unaudited Financial Statements
for the six months ending 30 September 2006



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ROCHE BAY PUBLIC LIMITED COMPANY

Registered No (Gibraltar) 60527

PROFIT AND LOSS ACCOUNT

For the six months ended 30 September 2006

	30 September 2006 \$	30 September 2005 \$
Income		
Interest Received	25,065	-
Expenditure	1,936,554	181,804
Administrative Expenses	508,381	181,804
Exploration Expenses	1,149,582	-
Professional fees and Commissions	278,591	-
Loss for the period	1,911,489	181,804
Accumulated Loss at beginning of the period	1,764,250	742,620
Accumulated Loss at end of the period	\$ 3,675,739	\$ 924,424

ROCHE BAY PUBLIC LIMITED COMPANY

Registered No (Gibraltar) 60527

**BALANCE SHEET
at 30 September 2006**

	30 September 2006	30 September 2005
	\$	\$
Fixed Assets	4,892,050	4,775,676
Mining Properties	4,795,833	4,775,676
Other Fixed Property	61,436	-
Movable Assets	34,781	-
Net Current Assets	394,187	-
Current Assets	1,223,329	-
Cash at Bank	1,151,898	-
Accounts receivable	71,431	-
Current Liabilities	829,142	-
Accounts Payable - falling due within the year		
Accounts Payable - falling due after more than one year	267,594	264,890
Total Net Assets	\$ 5,018,643	\$ 4,510,786
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Capital and Reserves		
Called up Share Capital	66,734	61,016
Share Premium Account	8,627,648	5,374,194
Profit and Loss account	(3,675,739)	(924,424)
Total Shareholders' Funds	\$ 5,018,643	\$ 4,510,786
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Total Number of Shares at Issue	6,673,360	6,101,610